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(71) Applicant and

(72) Inventor: **FRAMPTON, Peter, Lawrence [ZA/ZA]; 12 Matapan Road, 7700 Rondebosch (ZA).**

(74) Agent: **BACON, Brian; Brian Bacon & Associates, 2nd floor, Mariendahl House, Newlands on Main, 7700 Newlands, Main Road (ZA).**

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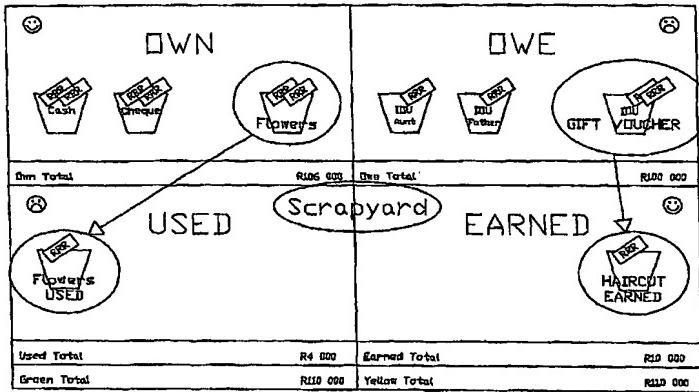
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Diary Ref.	Description	Basket Name	Amount	Basket Name	Amount
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(57) Abstract: A method of teaching accounting principles is disclosed in which two different colours are used to distinguish that which is owned and owed from that which has been used and earned. This is to establish the concept of double entry accounting. Question sets are used to distinguish assets, liabilities, income and expenditure from one another to facilitate their proper treatment in books of account. Words other than commonly accepted accounting words are used to denote accounting concepts before the teaching method moves on to using the commonly accepted accounting words.